

STATE OF LOUISIANA

AGENCY: Justice of the Peace, Ward HPARISH OF St. BernardFISCAL YEAR ENDED: 2005

AFFIDAVIT

BEFORE ME, the undersigned authority, personally came and appeared, Charles J. Liccardi (name, title, agency), a resident of St. Bernard Parish, who attested to the following:

I Charles J. Liccardi (name, title, agency) Justice of the Peace have been in my above referenced capacity since 1/1/97 (date). I have personal knowledge that the agency's financial records were destroyed by the catastrophic effects of Hurricane(s) Katrina (choose: Katrina, Rita or both). 0% (indicate percentage) of the agency's aforementioned records for the fiscal year ended 12/31/05 are currently available. However, there is not sufficient evidence to provide for a sworn financial statement (choose one: sworn financial statement, compilation, review/attestation, or audit) as required by the audit law of the State of Louisiana.

(Choose either sentence 1 or 2, do not use both.)

(1) There are sufficient records to provide for a _____ (choose one: sworn financial statement, compilation, review/attestation) for the fiscal year ended _____.

(2) There are insufficient records to report in any manner to the Legislative Auditor.

I understand that this affidavit and the accompanying financial reports, if applicable, serve as a special reporting for fiscal year ended 12/31/05, given the catastrophic destruction of the records. I have developed a plan for complying with the reporting requirements of the audit law for all future years.

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2/28/07

Charles J. Liccardi
(Sign above) (Type Name Here) Charles J. Liccardi
Justice of the Peace, Ward H
Title

2704 Jacob Dr.
Address

Chalmette LA 70043
Address

985-215-5002
Phone

September 27, 2006
Date

SWORN TO and subscribed before me, Notary, this 27 day of September, 2006.

Jamie L. Harris
NOTARY PUBLIC
Printed or Typed Name: JAMIE L. HARRIS
Notary ID or Bar Roll No.: 64567
My commission is for life

RECEIVED
LEGISLATIVE AUDITOR
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Policy Statement for

Auditees Whose Records Have Been Destroyed by Hurricanes Katrina and Rita

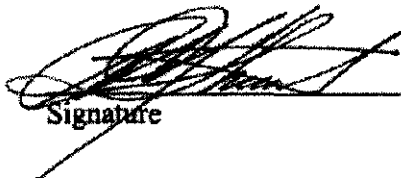
Due to the catastrophic effects of Hurricanes Katrina and Rita, it has come to my attention that some auditees, primarily local auditees, are unable to provide the assurance detailed in the audit law because of a loss of records due to the natural disasters of the aforementioned hurricanes.

In my capacity as Legislative Auditor, I am empowered by the Constitution to be the fiscal advisor to the Legislature and to perform duties and functions relating to auditing fiscal records of the state, its agencies, and political subdivisions. In this capacity, I have the authority to compile financial statements and to examine, audit, or review the books and accounts of the state treasurer, all public boards, commissions, agencies, departments, political subdivisions of the state, public officials and employees, public retirement systems ... municipalities and all other public or quasi-public agencies or bodies, hereinafter collectively referred to as the "auditee" R.S. 24:513A(1)(a). I exercise my responsibilities and duties through the employment of professional personnel in the unclassified service of the state and through the approval of the engagements of licensed certified public accountants retained by auditees.


The audit law is specific in regard to the standards by which audits and reviews are to be conducted by the Legislative Auditor and persons appointed by him or approved by him. The law is, however, silent as regards the Legislative Auditor's responsibilities for reporting when the records of an agency have been destroyed as above described. However, the underlining premise of the Constitution and audit law is that the Legislative Auditor is empowered to determine, within generally accepted governmental auditing standards, the best manner of reporting in order to render to the Legislature and the citizens of Louisiana a fair and accurate account of the fiscal records of the state.

It is, therefore, my determination that when the Director of Advisory Services has concluded that the records of an auditee have been totally or partially destroyed, the Director of Advisory Services has authority to direct the agency as to what reporting will be acceptable to the Legislative Auditor. In all instances, I require that the agency head execute an affidavit wherein the agency head describes, in detail, the date, time, and circumstances of the destruction of the financial records. I further require that the agency head within the affidavit assure that there is a plan for compiling the financial records and reporting as required by the audit law for subsequent years.

Once I have received the agency head's affidavit and the Director of Advisory Services' recommendation, I will tender the appropriate authority for that auditee's reporting for the catastrophic year.



Signature



Date